

ARIZONA STATE BOARD OF ACCOUNTANCY
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October 6, 2008 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the September 8, 2008 Board Meeting
- b. Approval of the Executive Session Minutes from the September 8, 2008 Board Meeting

4. Declaration of Conflicts of Interest

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5. **Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:
- a. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants (Meet the requirements of A.R.S. § 32-735):

NW Valley Tax & Financial Services LLC	SLA Tax & Accounting PLC
Partner: Connie Stock May 5146-E	Partner: Thomas L. Steele 14895-E
Lisa Replogle CPA PLLC	
Partner: Lisa M. Replogle 11654-E	
 - b. Recommended for Registration of PC's for the following Applicants (Meet the requirements of A.R.S. § 32-734):

Gene Baker CPA PC	Kramer Public Accounting Group PC
Partner: Gene Baker 3771-R	Partner: Jeanette F. Kramer 5643-E
 - c. Recommended for Firm Name Change:

Hocker Company PLLC	TPG Tax & Accounting PC
Charles H. Hocker CPA PLLC 2832-L	The Professional Group PC 2450-C
Partner: Charles Henry Hocker 14411-R	Partner: Jodi Ehrlich 12203-E
SJ Reynolds CPA PLC	
Reynolds CPA PLC 2939-L	TERCA, P.C.
Partner: Sharon J. Reynolds 13577-R	N. Terryl Rogers & Company PC 308-C
	Partner: N. Terryl Rogers 875-E
Kennedy, Ehrler and Associates LLC	
Kennedy & Ehrler, CPA's 195-P	
Partner: Joseph G. Kennedy 2966-E	
Charles W. Ehrler 3709-E	
 - d. Request for Firm Cancellation – Do not wish to renew:
Lloyd Financial Services PLLC 2361-L
Partner: Patricia A. Lloyd 11358-E
 - e. Recommended for Cancellation of Certificate per registrant's request not to renew:

Vincent Paul Colman 14017-R	Christa M. Dunn 14350-R
Janet Matthies Rupert 5753-E	Jennifer D. Gonzalez 11330-E
Melvin Hernandez 1241-E	Stanley M. Drozdowski 8612-R
Stephen John Brumm 2762-E	Ross Butler 6931-E
 - f. Recommended for Reissuance of Certificate because of Name Change:
Amanda L. Gates (Perkins) 14165-E
Monika Westin (Westin Jacobi) 11986-R
Ellen A. Schwertfeger (K. Ellen Anthony) 8493-E

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- Bobette Sylvester (Tomerlin) 10934-E
Yelena Onken (Chedester) 13911-E
- g. Recommended for Reactivation of Certificate from Inactive Status – A.R.S. 32-730(E):
Alpana J. Wegner 10988-E Judy McLeran 6988-E
- h. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
Michael Barnum Theresa Elliot
Kelly Jo Foster Jaime L. Gallick
Greg Gunn Brian Harrelson
Nickolas C. Jensen Jeremiah Jolicoeur
Anne M. Ortiz Michael D. McKay
Greg Robinson Shayne R. Neuwirth
Seth C. Wilks Jesse Pape
Janeé Van Egmond
- i. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:
Jeffrey T. Geiss – Colorado
- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
Yawen Huang – California William Lutz – Massachusetts
Ernestine S. Mann – Indiana Sarah L. Moscioni – Ohio
Rachel Naftali – Indiana Kevin Earl Snyder – California
Jonathan Allen Waterman – Ill
- k. Recommendation of the Certification Committee for approval of Certification by Grace Transfer - A.R.S. § 32-721:
Leo Lew – California Donald J. Neri – Montana
Wayne P. Seller - California
- l. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:
Eric Hans Andersen Ning Bentley
Brenda Kay Brandt Linda Marie Broughton

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Sheri Ann Campbell	Gregory Eliot Cheshire
Denise Marie Cross	Richard Anthony DeMark II
Daniel Diago	Steven Michael Diaz
Callie Lynn Dlugas	Jenny Leigh Egan
Irasema G. Estrada	Patrick John Flynn
Vaughn Andrea Euletta Francis	Ronald Gahimbare
Michelle L. Goeke	Yvette Michelle Hatcher
Joseph Leonard Heidleburg	Carrie Wester Jarecki
Mika Kikuchi	Karen E. Labos
Kristen Marie Listiak	Eesha Mahesh Masrani
Andrea Morris Miller	Amanda Anastasia Miranda
Ryan C. Morris	Karry Lynn Murphy
Mayra A. Ojeda	Karin Anne Pastell
Elizabeth Patricia Phillips	Debra J. Quigley
Ammi Elizabeth Rice	Cody Wayne Schuster
Stephanie Ann Smith	R. Daniel Snopko
Jason Anthony Taylor	Maribel Velazquez
Joseph Vucic	Allison Michelle Wathen

m. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Alexander & Devoley PC 4-C	Back, O. Darrell Ltd 20-C
Benjamin, D.M. CPA PC 34-C	Carmichael, T, PC 1176-C
Edwards, Largay, Mihaylo & Co PLC 2317-L	Fester & Chapman PC 344-C
Bartlett, J. Dennis CPA PC 725-C	Henry & Horne LLP 953-L
Preston & Company PC 834-C	Shackelford, Troy M, CPA Ltd 723-C
Valentine & Bond Ltd 481-C	Vella, Joseph CPA PC 2316-C
Yao, Y Frances CPA PLC 2133-L	Maastricht, Michael, CPA 4207-S
Keilholtz, Wayne CPA 4713-S	Wong, Eddy CPA 5565-S

n. Approval of Candidates who have passed the Uniform CPA Examination:

Tahir M. Alhassan	Robert Wade Bailey
Veronica Barraza	Ashley M. Beason
Jason Andrew Call	Patrick A. Cameron

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Margaret Joanne Casper
Stephanie Michelle Chance
Brytni R. Clutter
Preeti Dharmarajan
Kari Jean Dorinski
Roman Garrick Eskue
Katie M. Giesen
Amy Kathleen Griffus
Kelly June Hampton
Matthew Brian Hergenroether
Amy Shauwei Hwang
Jenifer L. Johnson
Keith C. Johnston
Sheila Khayami
Alyson Paige Ledesky
Richard Jay Littleton III
Octavio Loustaunau
Timothy Cullen Lynch
Jacob Edward McCracken
Michael Ronald Metzler
Michelle Christine Myers
Anoop Bhupendra Patel
Jared Scott Perrine
Justin Rigney
Larry C. Rogers
Michael Antonius Ruyter
Jon A. Schade
Cynthia Johanna Smith
Kathryn Ann Spina
Michael Alexander Stojak
Kathryn Marie Thompson
Matthew James Van Wallene
Beth Marie Wahrendorf
Benjamin Yale Weisenberg
Tyler Jeffrey Woods
Betsy Goldberg Zangara
Xingli Zhang

Pablo Andres Cavazos
Rebecca Ann Chitwood
Katherine M. Craer
Prasad K. Dhulipalla
Kristi Nicole Downing
Jessamyn Donielle Gates
James Tyler Godfrey
Thorsten Oliver Hain
Eric S. Hayes
Bethany Howell
Allison Lynn Ihle
Rebecca Snelling Johnson
Gain Sann Jue
Joo Hyun Kim
Joseph D. Lipsitz
Jessica L. Loft
Nicole Suzanne Luft
Lindsey Makar
Robin K. McEntire
Deborah Celeste Michalowski
Benjamin Joseph Packard
Paula Bresset Pejsa
Ying Qi
Luis M. Roa
Steven Benedetto Russell
Rachel Lynn Ryan
Brandon Lee Seiter
Mark Alan Smith
John Paul Standring
Rosalba Dominguez Sutherlin
Blake Udall
Matthew Alan Verbin
Yanhong Wang
Bonnie Lynn White
Meagan Elaine Yannitelli
Ting Zeng

6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget Update
- b. Modernization Update
- c. Agency Operations
- d. NASBA

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-12 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2008.067
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File No. 2008.070
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- c. File No. 2008.077
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- d. File No. 2008.091
The Accounting and Auditing Standards Committee recommended that the Board open an investigation file.
- e. File No. 2009.003
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.
- f. File No. 2009.004
The Tax Practice Committee recommended that the Board open an investigation file and file a Complaint and Notice of Hearing for revocation.
- g. File No. 2009.008
The Tax Practice Committee recommended that the Board open an investigation file and file a Complaint and Notice of Hearing for revocation.
- h. File No. 2009.010
The Tax Practice Committee recommended that the Board open an investigation file and file a Complaint and Notice of Hearing for revocation.

8. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2008.034
The Tax Practice Committee recommended that the Board open an investigation file and offer a Decision and Order (By Consent).
- b. File No. 2008.056
The Tax Practice Committee recommended that the Board open an investigation file and offer a Decision and Order (By Consent).

9. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

a. File No. 2009.015

The Peer Review Committee recommended that the Board offer a Decision and Order (By Consent)

b. File No. 2009.016

The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

10. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:
File No. 2009.022

11. Initial Analysis

a. Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.

b. File No. 2009.012 (*see A.A.G. Report*)

Board to determine whether or not to include file with file nos. 2009.004; 2009.008 and 2009.010.

12. Assistant Attorney General Reports

Status Report / Legal Advice Memo - Update on the status of the following General Counsel file/issues: File Nos. 2007.107; 2007.013; 2007.098; 2009.004; 2009.008; 2009.010 & 2009.012.

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 13 and 14 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

13. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

14. Items for Board Review, Discussion and Legal Action

a. Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)

Board to determine status of compliance with Order and may take action if found to be non-compliant.

i. File No. 2007.107; Dusseau, Ken, PC

ii. File No. 2007.013; Buttrum, L. Z. (*see A.A.G. Report*)

iii. File No. 2007.098; Ulrich, Steven

- b. Termination of Decision & Order (By Consent)
Board to determine if the requirements of Decision & Order (By Consent) have been met.
 - i. File Nos. 2006.089 and 2007.074; Brewer, Stephan
 - ii. File No. 2008.020; Loncto, Frank
 - iii. File No. 2008.081; Talarico, Ray
- c. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721
Mark G. Kappelman
- d. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
Susan B. Davis 2137-E (Suspended)
Edward D. Richardson 965-E (Suspended)
Anne Elizabeth Cocoma 7422-E
Theresa L. Townsend 8667-R
J. Scott Mason 3721-E
Ann S. Thaker 8308-E
Richard G. Rockenbach 10886-E
- e. Request for Inactive Status – A.R.S. § 32-730
Richard Ralph Greer 400-R
- f. Application for Reinstatement – A.R.S. § 32-748:
John J. Kearney 3316-E
- g. Failure to Respond - A.R.S. § 32-741(A)(9) & (15):
Millard Joseph Smith Jr. 5426-E
- h. Review, discussion and legal action regarding the information of a task force of Board members to guide the Law Review Committee in their review of the rules on independence

15. Summary of Current Events

16. Discussion of Items to be placed on future meeting agenda

17. Adjournment